



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Duane Dudek & Jannet Ting  
DOCKET NO.: 15-04516.001-R-1  
PARCEL NO.: 20-07-430-008

The parties of record before the Property Tax Appeal Board are Duane Dudek & Jannet Ting, the appellants, and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$21,561  
**IMPR.:** \$62,242  
**TOTAL:** \$83,803

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, single-family frame and brick dwelling containing 2,899 square feet of living area. The dwelling was constructed in approximately 1990. Features include a partial basement with finished area, central air conditioning, a fireplace and a three-car garage. The property has a 13,535 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellants contend the improvement assessment of the subject property is inequitable; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellants submitted descriptions and assessment information on five comparable properties located within "5 homes" from the subject property. The comparables consist of two-story frame or frame and brick dwellings that were 24 to 26 years old. The homes range in size from 2,388 to 2,760 square feet of living area and feature basements with finished areas, central air conditioning, one or two fireplaces and two-car or three-car garages. The data provided by the appellants indicated the comparables had improvement assessments ranging from \$53,943 to \$60,140 or from \$21.55 to \$22.59 per square foot of living area.

The appellants also submitted a copy of the Notice of Final Decision issued by the McHenry County Board of Review establishing a total assessment of \$96,616. This information also indicated that subject dwelling had an improvement assessment of \$75,055 or \$25.89 per square foot of living area.

Based on this evidence the appellants requested that the subject's improvement assessment be reduced to \$62,242 or \$21.47 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.<sup>1</sup> By a letter dated March 17, 2017, the Property Tax Appeal Board both set forth the denial of the latest request for an extension of time to file evidence that was made by the McHenry County Board of Review and defaulted the board of review for failure to submit evidence.

The record further reveals "Board of Review Notes on Appeal" and evidence which was postmarked by the McHenry County Board of Review on April 12, 2017. In light of the default determination cited above, this evidentiary submission has not been considered in this decision. (86 Ill.Admin.Code §1910.69(a))

After reviewing the record and considering the timely filed evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the timely filed evidence in the record supports a reduction in the subject's assessment.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellants in this appeal submitted assessment information on four assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$53,943 to \$60,140 or from \$21.55 to \$22.59 per square foot of living area. The subject has an improvement assessment of \$75,055 or \$25.89 per square foot of living area, which is above the range established by the comparables. The board of review did not timely submit any evidence in support of its assessment of the subject property or to timely refute the appellants' argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellants' request is warranted.

---

<sup>1</sup> The board of review was initially notified of this appeal by letter dated July 29, 2016 and given 90 days to submit evidence. By letter postmarked October 27, 2016, the board of review requested an additional 90 day extension. On December 14, 2016, the Property Tax Appeal Board granted an addition 60-day extension to the board of review for the submission of evidence. By letter postmarked on February 10, 2017 the board of review requested an additional 30-day extension to submit evidence. At its meeting held on March 14, 2017, the Property Tax Appeal Board denied the latest extension request made by the board of review.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

October 20, 2017



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Duane Dudek & Jannet Ting  
475 Bristol Way  
Cary , IL 60013

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098